

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 97-2594**

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KEITH PEDDIE,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE;  
MARY K. HOWERTON, individually and in her  
official capacity; CHARLES R. MOBLEY,  
individually and in his official capacity;  
JAMES R. STARKEY, individually and in his  
official capacity; GATE CITY TOWING COMPANY,  
INCORPORATED; WILLIAM WASHAM, individually and  
in his official capacity; POLICE OFFICER  
RAHENKAMP, individually and in his official  
capacity; JOHN DOES, 1-10, individually and in  
their official capacities; CITY OF GREENSBORO;  
ALL DEFENDANTS,

Defendants - Appellees.

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**No. 98-1406**

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KEITH PEDDIE,

Plaintiff - Appellant,

versus

POLICE OFFICER RAHENKAMP, individually and in  
his official capacity; CITY OF GREENSBORO,

Defendants - Appellees,

and

UNITED STATES OF AMERICA; INTERNAL REVENUE;  
MARY K. HOWERTON, individually and in her  
official capacity; CHARLES R. MOBLEY,  
individually and in his official capacity;  
JAMES R. STARKEY, individually and in his  
official capacity; GATE CITY TOWING COMPANY,  
INCORPORATED; WILLIAM WASHAM, individually and  
in his official capacity; JOHN DOES, 1-10,  
individually and in their official capacities;  
ALL DEFENDANTS,

Defendants.

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Appeals from the United States District Court for the Middle  
District of North Carolina, at Greensboro. William L. Osteen, Sr.,  
District Judge. (CA-96-634-2)

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Submitted: June 23, 1998

Decided: July 20, 1998

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Before WILLIAMS, MICHAEL, and MOTZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Keith Peddie, Appellant Pro Se. Richard Farber, Sara S.  
Holderness, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.;  
Lindsay Reeves Davis, Jr., HILL, EVANS, DUNCAN, JORDAN & DAVIS,  
Greensboro, North Carolina, for Appellees.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Appellant appeals from the district court's orders denying relief on his 42 U.S.C. § 1983 (1994), complaint and imposing attorney's fees and costs in the amount of \$3709.26. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm substantially on the reasoning of the district court. See Peddie v. United States, No. CA-96-634-2 (M.D.N.C. Oct. 16, 1997; Jan. 30, 1998). We note that Appellant failed to establish that the United States waived immunity under 26 U.S.C.A. § 7433(a) (West 1989 & Supp. 1998), because Appellant failed to establish that the United States recklessly or intentionally violated any provision of the Internal Revenue Code. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED